



State of Washington  
Department of Revenue  
Forest Tax Section  
PO Box 47472  
Olympia WA 98504-7472  
(800) 548-8829



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## **TIMBER TAX FACTS FOR PRIVATE TIMBERLANDS**

If you harvest timber from private land, you are required to register with the Department of Revenue and pay one or more of the following taxes:

- Timber Excise Tax:* This tax must be paid by the timber harvester on the stumpage value. The timber harvester is the person whose name appears in Block #3 under "Name of timber taxpayer (timber owner)" on the Forest Practice Application form. The tax is payable quarterly to the Washington State Department of Revenue.
- Extracting B&O Tax:* This tax must be paid by the timber harvester (Block #3 on the DNR Forest Practice Application) on the gross receipts from the sale of the logs. However, if the gross receipts from the sale of logs during the year is less than \$100,000 and the harvester qualifies as a "small harvester" under the law, there is no B&O tax on the timber income. If you have other questions regarding the B&O tax, call toll free (800) 647-7706.
- Real Estate Excise Tax:* This tax must be paid by the landowner, but only if the timber is sold as standing timber. The tax is payable to the county treasurer at the time the real estate excise tax affidavit is filed with the county auditor.

### **Tax Registration**

If you do not have a Forest Tax Reporting Account number, or if you have other questions about taxes on forest land and timber, call the Department of Revenue, toll free at (800) 548-8829.

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To inquire about the availability of this document in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.